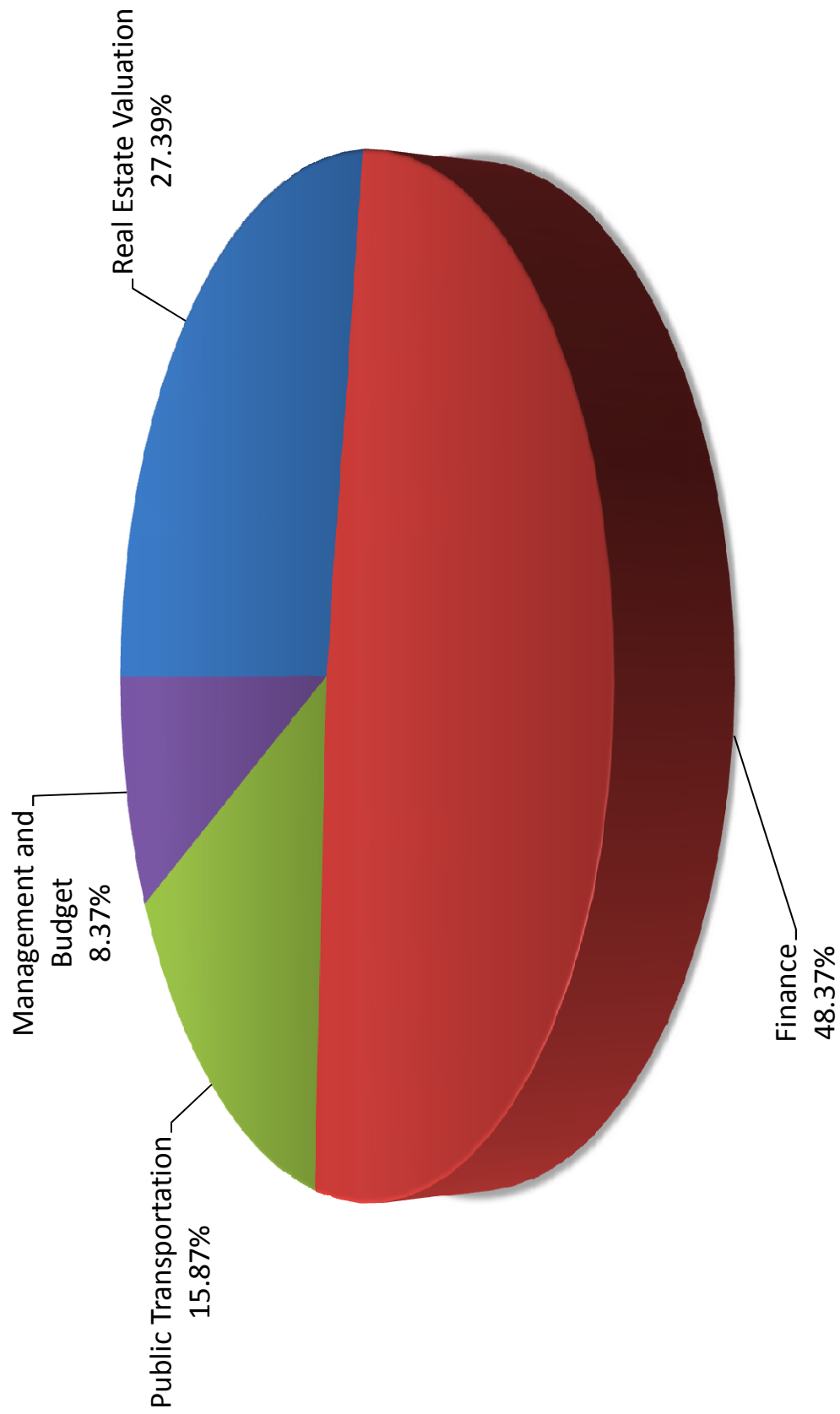


# *Management Services*

**Management Services  
\$3,308,123**



## Management Services

	<b>Actual FY 2009</b>	<b>Adopted FY 2010</b>	<b>Adopted FY 2011</b>	<b>Increase (Decrease)</b>
Real Estate Valuation	\$ 1,033,691	\$ 1,012,033	\$ 905,939	\$ (106,094)
Finance:				
Chief Financial Officer	182,435	173,878	-	(173,878)
Central Accounting	996,516	868,381	933,562	65,181
Payroll	333,690	303,642	276,189	(27,453)
Purchasing	480,094	437,188	390,540	(46,648)
Total Finance	<u>1,992,735</u>	<u>1,783,089</u>	<u>1,600,291</u>	<u>(182,798)</u>
Public Transportation	528,414	550,000	525,000	(25,000)
Management and Budget	<u>289,400</u>	<u>276,296</u>	<u>276,893</u>	<u>597</u>
<b>Total Management Services</b>	<b><u>\$ 3,844,240</u></b>	<b><u>\$ 3,621,418</u></b>	<b><u>\$ 3,308,123</u></b>	<b><u>\$ (313,295)</u></b>

## Real Estate Valuation

### Mission Statement

To equalize assessments of all real property in Roanoke County, provide excellent information, administer the County's Land Use Program, and ensure an effective Board of Equalization.

### Departmental Goals and Objectives

Effectively produce a quality reassessment, which achieves market value, assures equalization and uniformity.

- Use statistical measurements to measure market value and uniformity for Residential, Multi-Family, Commercial/Industrial, and Agriculture classes of property in Roanoke County
- The inspection of properties new and existing, to promote quality information and goodwill for our citizens

Efficiently develop and provide excellent information to all citizens and all Roanoke County departments.

- Process all specialized requests to Real Estate Valuation Office and collect fees for these requests
- Provide the Department of Management and Budget revenue increases/decreases from the real estate values and provide quarterly building permit values
- Provide information through web site community meeting, RVTv, and brochures

Insure a land use program that promotes continued agriculture practices and the preservation of forested and agricultural land within Roanoke County.

- Land Use Coordinator will insure through inspections that property owners participating in the program are adhering to their revalidation forms
- The Land Use Coordinator will continue processing rollbacks (difference between market value and land use values), and collection of fees for new applicants

### Performance Measures

	2008–09 Actual	2009–10 Adopted	2010–11 Adopted
Sales Ratio	92.2%	92%	92%
Coefficient of Dispersion	6.90	10	10
Price Related Differential	1.003	1	1
Appraisal Of Properties/Inspected	44,991/35	45,800/15,114	46,300/15,114
Land Use parcels/Roll Back Collected	1686/\$48,477	1650/\$100,000	1650/\$100,000
BOE Appointments/Changes	41/19	50/15	50/15
Requests/Fees Collected	4/\$300	50/\$1500	50/\$1500

### Budget Strategies

The Real Estate Valuation office provides the same current level of programs and services, while reductions to our budget have occurred. Staffing levels were first looked at within our department. This office has eliminated the Assistant Director, transferred technology

position to IT and eliminated a Senior Appraiser position. The office has redistributed duties including the director. The appraisal staff has reallocated parcels within county and taken on more parcels counts. This is to offset duplicate areas which multiple appraisers were working in and keeping parcel counts at maximum levels. The staffing changes and allocation of parcels should keep our dollar amount per parcel in line with private sector for levels of services provided to both internal and external customers.

Technology is certainly an avenue that this office has tried to embrace and we hope to continue in that direction. This office would like to continue the progress made during HP Migration to our CAMA system Assess Pro. This would include contracting for high resolution street view images of property, while currently using low level oblique images known as Pictometry. The IAAO through the Standards on Mass Appraisal of Real Property has issued information on "desk top review" that could help reduce costs while investing in this new technology. Pictometry has, what they call a Change detection, which allows a locality to see what changes have been made to foot print of buildings. This would help our office to update information to the property record card which was done without a permit. This will add additional revenue to the tax rolls.

We are still faced with the uncertain economic indicators while tracking the real estate market on how it may affect revenue for the county. These changes within the market place make this a high priority for our office. It is very important that we maintain our current statistical data from each reassessment, along with maintaining uniformity throughout the different classes of property within the county. It is imperative that information from new construction quarterly reports and updates on 2011 general reassessment continue during revenue meetings and to the budget office.

Our Land Use Coordinator will continue to visit properties to insure compliance with land use regulation. This continues to be critical because of the downward trend of most SLEAC value in Roanoke County which effects revenue. Several jurisdictions have begun to look at values based on capitalized rental rates for farm land to use for land use values. Our office will continue to monitor information as it pertains to this methodology for land use values.

The Board of Equalization is a vital part of our appraisal process. The current number of board members will remain the same with no new costs projected for the next fiscal year.

<b>Real Estate Valuations Appropriations</b>				
<b><u>Description</u></b>	<b><u>Actual FY 2009</u></b>	<b><u>Adopted FY 2010</u></b>	<b><u>Adopted FY 2011</u></b>	<b><u>% Change 10-11</u></b>
Personnel	\$ 904,688	\$ 953,228	\$ 854,091	-10.4%
Operating	125,166	53,455	47,998	-10.2%
Capital	3,837	5,350	3,850	-28.0%
Transfers	-	-	-	-
Total	\$ 1,033,691	\$ 1,012,033	\$ 905,939	-10.5%
Positions	15	14	12	-14.3%

## Finance

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### **Mission Statement**

Promote the County's best interest by providing professional financial services of quality and integrity that include systems for accounts payable, accounting, payroll, purchasing and risk management whereby fair and equitable treatment is the norm, the value of public funds is maximized, and the public trust is maintained and valued.

### **Departmental Goals and Objectives**

#### **Accounting**

Administer and properly account for all County, School, and fiscal agency funds following generally accepted accounting principles in the application of all accounting policies and procedures.

- Interpret and apply pronouncements and interpretations from the Governmental Accounting Standards Board (GASB) by the applicable deadline
- Follow recommendations of the Government Finance Officers Association (GFOA) and continue to receive the certificate for excellence in financial reporting
- Coordinate the annual independent audit and the preparation of the Comprehensive Annual Financial Report for the County, School, Roanoke Valley Resource Authority, Western Virginia Regional Jail Authority, Roanoke Valley Greenway Commission, and Virginia Recreational Facility Authority

Provide excellent services to both our internal and external customers in a timely and efficient manner.

- Provide departments accurate and reliable financial reports by the seventh business day of the month
- Prepare a variety of financial reports and analyses as required by various governmental reporting agencies
- Provide financial advice and assistance to the County, School, Roanoke Valley Resource Authority, Western Virginia Regional Jail Authority, Roanoke Valley Greenway Commission, and Virginia Recreational Facility Authority

#### **Debt Administration**

Monitor matters of financial planning and capital financing to ensure that resources are being allocated to best serve the needs of the County citizens.

- Make recommendations regarding the County's debt policy and monitor County debt capacity with the goal of maintaining the County's bond ratings at AA, AA, Aa2 by Standard & Poor's, Fitch, and Moody's Investors Service, respectively
- Ensure timely payment of principal, interest, and fees for County bond issues

#### **Grants Administration**

Administer and properly account for all grants of the County, School, and fiscal agency funds.

- Monitor an average of ninety grants for compliance with applicable laws and regulations and ensure accurate and timely reporting
- Provide fiscal services for Comprehensive Policy and Management Team (CPMT)/Comprehensive Services Act (CSA)
- Provide training to County, School, and fiscal agencies for grant administration and compliance

## **Financial Systems**

To continually maintain and improve the financial management systems, which are to be used in accordance with sound principles of internal control, minimizing inefficiencies or redundancies, and assuring the integrity of data used by the public, the governing body and departments.

- Serve as liaison with the Information Technology staff to relay needs and participate in system upgrades and problem resolutions for the Accounting, Purchasing, Payroll, Financial Reporting, Fixed Assets, Accounts Receivable, and other software programs that interface into the major systems
- Provide ten training programs on the accounting system, reporting system, and other systems to County, School, and fiscal agencies

## **Internal Control and Compliance**

Evaluate the adequacy of internal control and compliance as related to the new statements of auditing standards and revised government auditing standards.

- Perform at least three department internal reviews concerning compliance with policies and procedures and accuracy of transactions in the areas of payroll, cash receipts and disbursements, information technology access controls, fixed assets, grant management, and record retention
- Conduct monthly random audits of twenty purchasing cards

## **Accounts Payable**

Provide high quality, efficient, cost effective and courteous accounts payable service that is responsive to County, School, and fiscal agency needs.

- Utilize accounting software to efficiently process payments within department established standards
- Provide accurate 1099 information to all applicable vendors by January 31

## **Payroll**

Provide a high quality, efficient, cost effective and courteous payroll service that is responsive to County, School, and fiscal agency needs.

- Prepare bi-weekly and semi-monthly payroll on time with no substantial errors in accordance with applicable laws and regulations for County, Schools, and fiscal agency employees
- File all federal, state, and other reports by required deadlines
- Provide accurate W-2 information by January 31, with no corrections or adjustments, to current and former employees

## **Purchasing**

Provide overall direction, management, and oversight of the County's purchasing program in accordance with the Code of Virginia and Roanoke County policies and procedures.

- Conduct Delegation of Authority audits annually for all County and School departments
- Research and implement increased competition for non-commodity and special purchases
- Administer the County and School purchasing card program

Provide all goods and services to the County and Schools at the best possible combination of price, quality, and timeliness, consistent with prevailing economic conditions, while establishing and maintaining a reputation of fairness and integrity.

- Actively work to grow the number of contracts awarded to minority/female-owned businesses by 5%
- Utilize the eVA system with a goal of increasing purchases by 10%
- Review current and establish new metrics for evaluating the level of customer service to our departments

## Performance Measures

	2008–09 Actual	2009–10 Adopted	2010–11 Adopted
<b><u>Accounting</u></b>			
Number of Governmental Accounting Standards Board pronouncements implemented by deadline	1	3	1
Receipt of the GFOA certificate for excellence in financial reporting	N/A	Yes	Yes
Percent of monthly reports published before the seventh business day of the month	100%	100%	100%
<b><u>Debt Administration</u></b>			
County bond ratings (Standard & Poor's, Fitch, and Moody's Investor Service)	AA, AA, Aa2	AA, AA, Aa2	AA, AA, Aa2
<b><u>Grants Administration</u></b>			
Number of grants administered for the County	43	45	50
Number of grants administered for the Schools	39	40	45
<b><u>Financial Systems</u></b>			
Number of training sessions held annually for the departmental end users	19	10	10
<b><u>Internal Control and Compliance</u></b>			
Number of departmental internal control/compliance reviews conducted	2	3	3
Average number of monthly purchasing card audits	20	20	20
<b><u>Accounts Payable</u></b>			
Checks processed for payments to County and School vendors	30,144	33,000	33,500
Percent of vendor payments processed within department established standard	98%	100%	100%
<b><u>Payroll</u></b>			
Percent of payrolls prepared on time with no substantial errors	100%	100%	100%
Percent of W-2's prepared with no correction or adjustment required	100%	100%	100%
Paychecks/advice processed annually	94,950	92,700	92,700
<b><u>Purchasing</u></b>			
Percentage of County departments for which Delegation of Authority audits performed	N/A	100%	100%
Percent increase in minority and small business contracts	N/A	N/A	5%
Percent increase in transactions through eVA	N/A	N/A	10%



## **Budget Strategies**

The Finance Department will provide excellent services to customers including vendors, citizens, and departments while administering and properly accounting for all County and School funds in accordance with generally accepted accounting principles.

Finance staff will produce the Comprehensive Annual Financial Report (CAFR) that was again recognized for excellence in financial reporting by the Government Finance Officers Association (GFOA) for the twenty-fifth consecutive year. This designation represents many hours of work dedicated to producing a document that is useable by citizens at large. More importantly, information contained in the CAFR is critical to management and visionary decision making processes. Criteria for receiving the GFOA recognition include accurate and relevant financial statements, compliance to all applicable GASB, state and federal reporting requirements, and adherence to a GFOA established reporting format.

The Roanoke County Finance Department will continue to serve as fiscal agent for several related entities including the Roanoke Valley Resource Authority (RVRA), Roanoke Valley Greenway Commission (RVGC), Economic Development Authority of Roanoke County (EDA), and the Western Virginia Regional Jail Authority (WVRJA). In this capacity, County staff provides accounting, payroll, purchasing, and related financial services for these agencies.

The County Finance Department follows guidelines established by the Governmental Accounting Standards Board (GASB). Finance staff will conduct research and implement GASB Statement No. 54 entitled Fund Balance Reporting and Governmental Fund Type Definitions.

Staff of the Finance Department will provide grants administration, compliance monitoring, and reporting for County and School grants. A grant policy was developed and reviewed by departments and implemented during the year.

Other initiatives will include a revision of the travel policy, utilization of the general billing system and complete implementation of the document imaging system for Accounts Payable.

Payroll is responsible for the timely and accurate processing of all payrolls. The Payroll staff will provide a high quality, cost effective payroll service to the County, School and all the fiscal entities. Staff will evaluate the benefits of department time entry and paperless pay stubs while looking for ways to implement these processes.

Purchasing is a centralized authority for the acquisition of materials, equipment and services for the County and Schools. Purchasing promotes the County and Schools best interest by providing a professional purchasing system of quality and integrity whereby all persons involved in public purchasing are treated fairly and equitably.

The Purchasing Division proactively works to facilitate cost savings while providing enhancements in service and value to our departments. Some specific examples of initiatives to this end include: 1. Transition of the Purchasing Card program to the State of Virginia program with Bank of America. The program leverages the combined spending dollars of the State and all participating Localities to provide increased rebate levels to Roanoke County 2. Revision of the County's contract management process to provide a mechanism for increased time and analysis in the decision making process with departments 3. Staff will be working on creating, testing and subsequent implementation of contract payment tracking capability within the Performance Accounting software.

The Purchasing Division provides software and policy and procedures training with each individual department in a timely manner. In addition, Delegation of Authority audits will be performed with each department. Internally, Purchasing will continually review our processes and strive to be dynamic in the utilization of best practice as demonstrated throughout the procurement profession.

The Purchasing Division will be assisting on all County capital projects such as the South County Library construction.

The Internal Audit and Compliance Division of the Finance Department has sought to be proactive in the wake of The Sarbanes Oxley Act, new Statements of Auditing Standards, and revised Government Auditing Standards. Internal Control and Compliance will conduct monthly random audits on County purchasing will also perform a review of several departments on the accuracy of policies and procedures and on transactions in the areas of payroll, cash receipts and disbursements, Information Technology access controls, fixed assets, grant management, and record retention.

<b>Finance Appropriations</b>				
<b><u>Description</u></b>	<b><u>Actual FY 2009</u></b>	<b><u>Adopted FY 2010</u></b>	<b><u>Adopted FY 2011</u></b>	<b><u>% Change 10-11</u></b>
Personnel	\$ 1,608,240	\$ 1,562,589	\$ 1,392,541	-10.9%
Operating	377,310	220,500	207,750	-5.8%
Capital	7,185	-	-	-
Transfers	-	-	-	-
Total	<u>\$ 1,992,735</u>	<u>\$ 1,783,089</u>	<u>\$ 1,600,291</u>	-10.3%
Positions	24	24	22	-8.3%

## **Public Transportation**

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### **Mission Statement**

CORTRAN will provide public para-transit transportation to qualified residents of Roanoke County.

### **Departmental Goals and Objectives**

To maintain transportation service levels to targeted county residents.

- To use regional resources to provide transportation services to county residents
- To maintain the working agreement with Unified Human Service Transportation System to operate appropriate vehicles to meet the needs of the qualified elderly and individuals with special needs to residents of Roanoke County

Maintain qualified ridership in CORTRAN.

- To enroll only qualified participants in the CORTRAN program
- Monitor and evaluate current and partial participants for the CORTRAN program
- To evaluate any new participants at the time of the application process
- Evaluate current program participants every 2 years; evaluate participants residing in Rehab/Nursing Home facilities every 6 months

### **Budget Strategies**

CORTRAN is the para-transit public transportation system for Roanoke County. Van type curb-to-curb service is provided by a demand responsive system to qualified Roanoke County residents. To qualify, Roanoke County residents must either be 60 years of age or older or have disabling conditions which meet Americans with Disabilities Act (ADA) criteria which would prohibit them from utilizing normal transportation programs. Qualified County residents must complete an application to determine eligibility for this service. The service provides transportation to any point within the outermost boundaries of Roanoke County and included destinations within the Cities of Roanoke or Salem. The rider pays \$4.00 per one way trip. This reflects an increase of .50 cents from last year. The balance of the cost is paid by Roanoke County. The service is provided Monday - Friday, 7 a.m. to 6 p.m. (except holidays) and the rider must make their reservations at least 24 hours in advance.

Further efforts are being implemented to educate participants who do not show up for or keep appointments. After education and counseling concerning this problem, participants may be charged up to the full cost of the unused trip if the problem or abuse continues. Other efforts to improve this service for the future; seeking alternative funding sources; seeking alternative or supplemental providers of the service; and improving hours of operation to better meet the needs of the users.

Most of the cost of this service is paid through tax revenues with some minor assistance from the state for rural service areas. Other grant opportunities and alternate transportation means are utilized wherever possible to continue this program.

<b>Public Transportation Appropriations</b>				
<b><u>Description</u></b>	<b><u>Actual FY 2009</u></b>	<b><u>Adopted FY 2010</u></b>	<b><u>Adopted FY 2011</u></b>	<b><u>% Change 10-11</u></b>
Personnel	\$ -	\$ -	\$ -	-
Operating	528,414	550,000	525,000	-4.5%
Capital	-	-	-	-
Transfers	-	-	-	-
Total	<u>\$ 528,414</u>	<u>\$ 550,000</u>	<u>\$ 525,000</u>	<u>-4.5%</u>
Positions	-	-	-	-

## Management and Budget

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### Mission Statement

The Roanoke County Office of Management and Budget is responsible for facilitating and developing sound fiscal management practices that effectively identify and allocate resources for operations and capital infrastructure that support the County's stated goals and objectives. The department will provide budgetary and financial planning, information, analysis, and consultation to administration, elected officials, operational departments, and citizens in order to enhance decision-making, educate, and to inform.

### Departmental Goals and Objectives

Manage and coordinate the development and implementation of the County's annual budget (Annual Fiscal Plan) utilizing a collaborative process with a long-term perspective that seeks to link resource allocation decisions to community priorities and outcomes.

- Ensure each operating department prepares/updates an annual Business Plan that identifies its core service area responsibilities by identifying the departmental mission, goals, objectives, and desired outcomes consistent with county-wide priorities
- Coordinate an efficient and effective process that allows operating departments the means to identify and justify the resources needed to implement its Business Plan
- Maintain a 5-year budget projection model of General Fund revenues and expenditures in order to evaluate future implications of current financial decisions and to periodically assess the sustainability of county operations and debt requirements
- Accumulate and disseminate budgetary information to all stakeholders of the organization to enhance decision-making, promote awareness, and provide information concerning County operations
  - Prepare and publish the budget in accordance with the Government Finance Officers Association Criteria for Distinguished Budget Award—Financial plan, Policy document, Operations guide, and Communications device
  - Publish the County's Departmental Annual Report that summarizes the results of operations for each operating department in regard to the department's adopted business plan from the preceding year
- Incorporate contemporary organizational development practices (HPO, Appreciative Inquiry, etc.) into budgetary processes to enhance organizational health

Establish a revenue projection "process" that maximizes accuracy and consistency, while maintaining a conservative approach that ensures stable and reliable delivery of services to the citizens (structural balance).

- Analyze effectiveness of, modify, and/or develop projection models to estimate revenues within 2% of actual
- Establish a Revenue Team that will meet routinely to reach consensus agreement on projection assumptions and major revenue projection categories for current and future fiscal years
- Develop both qualitative and quantitative revenue projection models for all major revenue categories
- Update and present adjusted revenue projections to Administration and the Board of Supervisors each quarter for possible adjustments to formal appropriations

Coordinate preparation and update of the annual Capital Improvement Program consistent with the long-term priorities of the Board of Supervisors and community.

- Establish and maintain a process that provides an effective method for operating departments to update plans for future capital expenditures by identifying specific projects, time-frames, and capital and operational costs
- Annually publish a formal Capital Improvement Program document, indicating the County's plan for facility and infrastructure improvements for the next 5 years
- Facilitate the citizen-based Capital Improvement Program Review Committee in developing an annual assessment of the County's capital planning efforts and to provide the Board of Supervisors with a listing of capital priorities for the next fiscal year

Provide accurate and timely budgetary and financial information, management consultation, fiscal analysis, and long-range planning assistance to all stakeholders of the organization to enhance the effectiveness of Roanoke County Government.

- Provide budgetary information and analysis to Administration and Board of Supervisors to facilitate effective day-to-day management and to aid in the formulation and implementation of long-term policy decisions
- Consult with 100% of operating departments during each quarter of the fiscal year to assist in early identification of problems/difficulties in meeting business plan objectives and expenditure targets
  - Publish monthly Departmental Expenditure analysis for administration review within 2 days of month-end close
  - Process budget transfer requests from departments within 2 business days of receipt by the Budget office
  - Special projects and departmental analysis as needed or requested
- Provide on-going monitoring of the state budget and fiscal impact analysis of proposed legislation by the General Assembly and/or executive amendments by the Governor
- Assist administration and elected officials in development of strategic planning strategies by identifying long-term organizational goals and linking these goals to departmental business planning, capital improvement programming, and long-range financial planning
- Provide and make available "citizen-friendly" budgetary information for the general public that will increase awareness and understanding of the County's operations

Assist Administration and operating departments in the development and utilization of metrics (measurements) to assess operational efficiency and effectiveness in support of departmental and organizational goals and objectives.

- Review departmental business plans and facilitate linkages between operational objectives and quantitative measurements that indicates progress towards a departmental goal
- Develop performance metrics for all operating departments for inclusion in the Annual Fiscal Plan (GFOA's Distinguished Budget Presentation award)

## Performance Measures

	2008–09 Actual	2009–10 Adopted	2010–11 Adopted
Percent Variance of Revenue Projections	2.9%	2.0%	2.0%
Percent of Quarterly Consultations with County Departments	100%	100%	100%
Percent of Budget Adjustments Processed within 2 days	98%	98%	98%
Percent of Time Expenditure Analysis Published within 2 days	n/a	n/a	100%
Maintain GFOA's Distinguished Budget Presentation Award	Yes	Yes	Yes
Percent Variance in Actual and Budgeted General Government Fund Expenditures	-1.3%	2%	2%

## Budget Strategies

The Department of Management and Budget was again awarded the Government Finance Officers Association Award for Distinguished Budget Presentation for the FY2009-2010 Annual Fiscal Plan. This was the 23rd consecutive award. GFOA makes this award based on the Annual Fiscal Plan's (also known as the Budget Book) use as a financial plan, a policy document, an operations guide, and a communications device. This document is one of several prepared and published annually by the Department. Other documents include the Capital Improvement Program (CIP), the Citizen's Guide to the Budget, and the Departmental Annual Report. The Capital Improvement Program (CIP) details costs associated with new requests for capital project funding and planned projects already underway. The Citizen's Guide to the County Budget is a brief pamphlet prepared to help citizens view and understand the detailed narrative, charts, and worksheets included in the Annual Fiscal Plan. The Departmental Annual Report outlines the achievements for each of the County departments.

In October 2003, the Board of Supervisors established a Capital Improvement Program (CIP) Review Committee to identify the most pressing capital needs from a community perspective. Citizen representatives are selected each year to evaluate and prioritize capital projects for the Board to consider in developing the annual budget and Capital Improvements Program. This unique approach provides an opportunity to educate and inform citizens of the county's budgetary issues. In March 2010, the CIP Review Committee made capital priority recommendations for the Board to consider in developing the FY2010-2011 budget and CIP.

The Management and Budget department will publish a reduce number of printed copies of the Annual Fiscal Plan, Capital Improvement Program and Departmental Annual Reports. These publications will continue to be available on the County's internet site and on CD's. Subscriptions and memberships were also reduced.

<b>Management and Budget Appropriations</b>				
<b><u>Description</u></b>	<b><u>Actual FY 2009</u></b>	<b><u>Adopted FY 2010</u></b>	<b><u>Adopted FY 2011</u></b>	<b><u>% Change 10-11</u></b>
Personnel	\$ 253,330	\$ 250,178	\$ 253,387	1.3%
Operating	36,070	25,450	23,506	-7.6%
Capital	-	668	-	-100.0%
Transfers	-	-	-	-
Total	<u>\$ 289,400</u>	<u>\$ 276,296</u>	<u>\$ 276,893</u>	<u>0.2%</u>
Positions	3	3	3	0.0%